



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 5 2001

### Early Renewal a Hit with Licensees

The NC State Board of CPA Examiners' decision to mail 2001-2002 certificate renewal packages early has been a hit with licensees.

According to Robert N. Brooks, the Board's Executive Director, as of the third week in April—traditionally the period in which renewals are mailed to licensees—7,106 licensee renewals had been processed (see page 6).

This figure represents approximately 44% of the more than 16,000 certificate renewal packages that were mailed to North Carolina licensees in late January and early February.

The Board's decision to mail the 2001-2002 certificate renewal packages early was based on numerous requests from licensees who wanted to complete and submit the renewal form soon after the annual continuing professional education (CPE) deadline.

In addition, by extending the renewal period, the Board staff is better able to keep up with the work load, thus eliminating the need to hire full-time summer interns to assist with renewal processing.

Although the renewals were mailed early to licensees, the certificate renewal deadline remains June 30, 2001.

### BOE Releases Exposure Draft on Structure and Content of CPA Exam

The Board of Examiners (BOE) of the American Institute of CPAs (AICPA) has released an exposure draft, "Proposed Structure and Content Specifications for the Uniform CPA Examination," which proposes changes in the structure and content of the Uniform CPA Examination.

If adopted, the proposed structure will become effective with the November 2003 administration of the Uniform CPA Examination.

The BOE is proposing an examination structure comprising four separately scored sections: *Auditing & Attestation*; *Financial Accounting & Reporting* (business enterprises, not-for-profit organizations, and governmental entities); *Regulation* (professional responsibilities, business law, and taxation); and *Business Environment & Concepts*.

Many aspects of the proposed content specifications are currently included in the Uniform CPA Examination.

However, the content specifications for *Business Environment & Concepts* contain some content areas that were not previously tested on the Uniform CPA Examination. This new material will be added to the Uniform CPA Examination in November 2003.

The proposed examination will include the measurement of important skills that are not readily measured in

paper-based examinations. For example, the proposed computer-based examination will allow the candidate to use research tools and access authoritative literature.

The recommendations for the proposed structure and content specifications are based on the results of the "Practice Analysis of Certified Public Accountants," which is also available from the AICPA web site.

The Exposure Draft and Comment Form are available for download from the AICPA web site ([www.aicpa.org](http://www.aicpa.org)). Comments are due by July 1, 2001.

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#### Inside this issue...

Address Changed? .....	3
Board Meetings .....	3
Briefing Paper .....	7
Certificates Issued .....	4
Disciplinary Actions .....	2
Financial Reporting .....	5
In Memoriam: Grisette .....	6
Notice of Address Change .....	8
Notice of Apparent Violation and Demand to Cease and Desist ....	6
Renewal Statistics .....	6
Reclassifications .....	5
Thanks to Proctors .....	7

## Disciplinary Actions

**Dennis Wayne Ball #13380**  
**New Bern, NC 3/16/01**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13380 as a Certified Public Accountant.
2. In January of 1998, Respondent resigned as employee and partner with a North Carolina CPA firm (the firm).
3. Upon his resignation, Respondent removed from the firm confidential client records without prior authorization from either the firm or the firm's clients.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0205.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Within one hundred twenty (120)

days of the date this Order is approved by the Board, Respondent shall complete and provide verification to the Board of the completion of the eight (8) hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA). The credit for this course may not be counted toward Respondent's annual forty (40) hour CPE requirement.

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**Melvin Brent James #11002**  
**Raleigh, NC 3/16/01**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 11002 as a Certified Public Accountant.
2. On July 24, 1998, Respondent signed and dated his 1998-1999 individual certificate renewal on which he informed the Board that he did not wish to renew his certificate and requested that his certificate be placed on "inactive" status with the voluntary surrender of his certificate. Respondent's certificate was returned to the Board on July 24, 1998.
3. In a letter dated August 7, 1998, which was sent by first class mail to Respondent's last known home address, Board staff informed Respondent that his request for "inactive" status had been approved and reminded Respondent he was prohibited from using the CPA title in any manner until such time as his certificate was reinstated by the Board.
4. Despite his request for "inactive" status and the surrender of his certificate, Respondent continued to use the CPA title and to offer services, including attest services, to clients as a CPA.
5. The Articles of Incorporation for

Respondent's professional corporation, Brent James, CPA, P.A., were suspended by request from the North Carolina Department of Revenue (NC Revenue); yet, Respondent continued to offer services through said corporation.

6. In January of 2000, Respondent's firm was terminated from the American Institute of Certified Public Accountant's (AICPA) peer review program for failure to cooperate with the AICPA Peer Review Board. Respondent failed to complete the corrective or monitoring actions required as a condition of acceptance of the firm's 1997 peer review.

7. Respondent, while continuing to offer attest services to clients, has not completed any peer review program since 1997.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

The Board finds upon representation by Respondent the following mitigating conditions and circumstances:

1. Respondent has received no prior discipline from this Board regarding his certificate #11002 since he was issued this certificate as a certified public accountant in 1978.
2. By reason of periodic ill health beginning in approximately 1992, Respondent worked at decreased levels. For reasons associated with his health, Respondent did not complete the required peer review for 1997 and did not complete the continuing professional education hours for 1997. These deficiencies were the primary reason that Respondent requested inactive status for his certificate on July 24, 1998. While Respondent intended to complete the requirements for the Board by the end of 1998 and apply for reinstatement, he failed to do so.

3. Beginning in May of 2000, Respondent ceased holding himself out as a certified public accountant, voluntarily notified his clients of his accurate professional status and apologized to them for misleading them as to that status, and he has cooperated with this investigation of the Board.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 55B-13, 93-3, 93-4, 93-6, 93-12(8c), and 93-12(9)d and e, and 21 NCAC 8M .0102, 8N .0201, .0202(a), .0203(a), .0206, .0209, .0302, .0306, and .0403.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

2. Respondent's certificate status is changed from inactive to suspended. Said suspension is for at least one (1) year and until Respondent completes his peer reviews which should have been completed in 1997 and 2000.

3. Respondent shall obtain pre-issuance review of any compilation(s), review(s), or audit(s) that he works on or performs until he receives an unqualified peer review report which includes audits, reviews, and compilations that Respondent performed. The reviewer for the preissuance review shall be approved by the Board prior to performing said reviews.

4. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to

be remitted within six (6) months of the date this signed Order is accepted by the Board.

5. Respondent shall reimburse the Board one thousand dollars (\$1,000.00) in administrative costs incurred in the costs of this investigation. Said administrative costs shall be remitted with this signed Order.

6. Before Respondent can seek reinstatement, he must resolve all matters with NC Revenue which resulted in the suspension of his corporation's Articles of Incorporation.

7. Respondent will ensure that Bell South Telephone White and Yellow Pages do not list "Melvin Brent James, CPA, PA" or "Brent James, CPA, PA" in future publications until such time as Respondent is again licensed by the Board and his firm is duly registered with the Board.

8. Prior to August 31, 2001, Respondent shall complete and provide verification to the Board of the completion of forty (40) hours of continuing professional education (CPE) including eight (8) hours in accounting and auditing. Said CPE may not be used by Respondent to meet the CPE requirements for reissuance of his license.

9. After one (1) year and the completion of all terms specified in this Order, Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- Application form (which includes statements regarding use of title during suspension),
- Payment of the application fee,
- Three (3) moral character affidavits (on forms provided by Board),
- Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course pursuant to 21 NCAC 8F .0504.

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## Board Meetings

June 25

July 23

August 20

September 18

October 22

November 19

December 18

All Board meetings are held at the Board office and are open to the public. However, under State law, some portions of the meetings are closed to the public. If you wish to address the Board regarding a specific issue, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-4222 or via e-mail ([rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net)).

## Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees should mail or fax the change(s) to Alice Steckenrider. Changes may also be e-mailed to ([alicegst@bellsouth.net](mailto:alicegst@bellsouth.net)).

CPA firms should mail or fax or the change(s) to Lynn Wyatt. Changes may also be e-mailed to ([lynnwyat@bellsouth.net](mailto:lynnwyat@bellsouth.net)).

Although the rule does not specifically refer to exam candidates, successful and unsuccessful exam candidates should also notify the Board of any address changes.

Exam candidates should mail or fax the change(s) to the Examinations staff. Changes may also be e-mailed to ([pwelliott@bellsouth.net](mailto:pwelliott@bellsouth.net)) or ([jmacombe@bellsouth.net](mailto:jmacombe@bellsouth.net)).



## Certificates Issued

The following applications for certification were approved by the Board at its April 23, 2001, meeting:

Tracey LeAnn Adams	Letitia Fowler Granados	Cynthia Ann Neagle
Kathryn Michele Alexander	June Paulette Graves	Susan Fulcher Nelson
Gregory Owen Anglum	David Thomas Gregory, Jr.	William Edwin Palmer
Anthony Frederick Armento	Wallace Dupre Gregory, Jr.	John Elbert Parsley
James C. Bacheldor	Raymond Paul Hackler, III	Josef Frederick Pauli
Margaret J. Bassani	Angela Jo Halac	Steven W. Perkins
Linda Roberts Beazlie	Heather D. Hale	John DeWitt Picklesimer, Jr.
Brad R. Benton	Diane C. Haley	William H. Poche
Thomas Gerard Berkery	Michael Arden Hannah	Jacquelyn M. Powell
Valerie Wagner Bressette	Bradley S. Hanover	Robert Morrison Putman, III
Maureen M. Bross	Jane Holmes Hartsell	Cynthia Ann Rashall
Timothy R. Burgess	James Earl Hill, III	Patricia Barnwell Richardson
Joy Marie Carroll	April Johnson Howard	Vincent E. Rieck
Timothy John Caughlin	Robert E. Howard	Velma I. Roberts
Donna Lynn Coffin-Bobinski	John Anthony Iannotti	Benjamin Ira Rogers
Christopher Larue Castle	Andre James	Darrell Ray Scarbrough
Robert K. Chandler	Edward Joseph Jankun	Gena M. Schreiber
James W. Coulston	Parul A. Jariwala	Edward Ray Scott, II
Kristen Beth Cove	Mitchell E. Jones	Jason Ferebee Simpson
Larry Joe Crawford, Jr.	Atsushi Kawada	Charles Shane Smith
Rhonda McRae Cummons	Claudia A. Keene	Paul R. Spanbauer
Charles G. Dalch	Bruce R. Kenner	Tracy Michelle Stagg
Paul John DeVisser	Joel V. Kimball	Clifton Ross Stancil
Gary Ray Duerk	Wendi Sue Knapke	James Richard Stanfield
David Royce Dye	Christopher Paul Langley	Mark Alan Stephens
Michele Suzanne Eager	Thomas Wright Lawrence, III	Jon Carson Sunthimer
Michael Howard Eanes	Jin Young Lee	Paul R. Thomas
Beth Ann English	Philip Charles Levi	Anthony Matteo Tringali
Theresa Marie Etcho	Douglas E. Lischke	Susan F. Ureda
Devon Lilly Eudy	John Davis Long	Larry E. Vangen
Thomas H. Fagley	David James Lyerly	Mark Brian Vannoy
Marsha Frith Fernandez	Stephanie Paige Lyons	Carol F. Vinton
Carlton McGhee Fleming	Earl Nathaniel McBride, II	Cheryl Renee Watkins
Lori Land Ford	Cynthia Lee Faust McCommons	Darin James Wettengel
Michael David Freno	William D. McKendry, II	Mark Grant Whipkey
Yvette Letetia Fuller	Jamison Ashlee Meredith	Clover Lee White
Lori Washburn Furr	David Tate Morris	George Marshall Willets
Brian Keith George	Marc Blair Moyers	Lynn May Wilson
Roy Alexander Gilliland, Jr.	Dawn Currin Muñoz	Scott Clifford Wilson
Paul Edmond Grace	Joseph S. Myers, III	David Peyton Yon, Jr.

## Reclassifications

### Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" or does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

03/26/01	John Marshall Clark	Pinnacle, NC
03/26/01	William Scott Bethune	High Point, NC
03/28/01	Mary Meade Hollifield	Marion, NC
04/02/01	Rebecca Shelton Wilson	Jacksonville, NC
04/04/01	John M. Hacker	Alpharetta, GA
04/05/01	JoAnn Shaeffer Gregg	Montgomery, AL
04/05/01	Sandra Nowak Brown	Stanley, NC
04/09/01	Paul Robert Shuell	Lawrence, MA
04/09/01	Diane Elizabeth Wilfong	Pittsford, NY
04/09/01	Teresa Lynn Mason	Wake Forest, NC
04/10/01	Kenneth Wells Gwynn	Charlotte, NC
04/10/01	Felix Clarence Miclat, Jr.	Concord, NC
04/16/01	Anissa Nicole Truesdale	Gainesville, GA
04/17/01	Kerrii B. Anderson	Dublin, OH
04/20/01	David T. Scheuer	Holbrook, NY
04/23/01	Gary Alan McLean	England
04/23/01	Paige Clark Dickerson	Apex, NC
04/23/01	Ahmed Kai Banya	Atlanta, GA

### Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

04/23/01	Clayton Williams Davidson, Jr.	Mooresville, NC
04/23/01	Joseph T. Low, Jr.	Edisto Island, SC
04/23/01	Charles Dwight Moore	Charlotte, NC

### Reinstatements

04/23/01	Arthur Coburn Farley	Greensboro, NC
04/23/01	Kathleen McGovern Lopiano	New York, NY

## FASB Report Addresses Financial Reporting and the New Economy

The Financial Accounting Standards Board (FASB) has published a report examining the intersection between the new economy and business and financial reporting.

The report, "Business and Financial Reporting, Challenges from the New Economy," which reviews studies and articles that compare accounting treatments for traditional assets and the challenges of new economy notions of intangible assets, concludes that "the debate over 'new' versus 'old' is unhelpful. The more important question is whether business financial reporting should change and, if so, how."

"There is no simple financial reporting solution to the issues raised in the report," said FASB senior project manager Wayne S. Upton.

"The best set of solutions will come from national and international standard setters working together. The issues are not limited to a specific country and probably don't lend themselves to an answer developed by one accounting standard setter acting in isolation."

The report concludes that standard setters should focus their attention on examination of the conceptual and practical issues surrounding recognition of internally generated intangible assets and measurement of those assets; expanded and systematic use of no financial performance metrics; and expanded use of forward-looking information.

An appendix of the report describes four projects that FASB might consider to address some of the financial reporting issues raised by the new economy.

The report is available for free from the FASB web site ([www.fasb.org](http://www.fasb.org)).

Comment letters on the report are due by July 1, 2001.

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## CIC Releases Briefing Paper on Computer-based Exam

The Joint American Institute of CPAs (AICPA)/National Association of State Boards of Accountancy (NASBA) Computerization Implementation Committee (CIC) has released *Briefing Paper No. 2, Computerizing the Uniform CPA Examination—Issues, Strategies, and Policies: An Update*, which describes the need to change the content of the Uniform CPA Examination and the strategies and policies for converting the Uniform CPA Examination from a paper-based test to a computer-based test.

*Briefing Paper No. 2* contains nu-

merous recommendations such as: offering the exam frequently throughout the year; including objective-format questions and constructed response questions such as simulations on the exam; and allowing candidates to test only once in a three-month window.

According to the CIC, a computer-based exam plays a key role in meeting the challenges presented by changing realities such as a marketplace that continues to challenge the work of entry-level CPAs; the continued evolution of the services that CPAs

provide; the need for entry-level CPAs to be technologically competent; the rate and pace at which new information must be assessed and assimilated; and the increasingly complex requirements of the public interest served by CPAs.

To obtain a copy of *Briefing Paper No. 2, Computerizing the Uniform CPA Examination—Issues, Strategies, and Policies: An Update* as well as the *Invitation to Respond*, visit the AICPA web site ([www.aicpa.org](http://www.aicpa.org)).

Comments are due to the CIC by July 1, 2001.

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## Thanks to May 2001 Proctors

The Board thanks the proctors and their employers who contributed to the success of the May 2001 Uniform CPA Examination. The number of exams at which each proctor has worked is listed in parenthesis.

Alexander & Chandler, P.A.,  
Kernersville  
Robert C. Alexander, CPA (21)  
Mark Chandler, CPA (10)  
Andersen, LLP, Charlotte  
Timothy A. Williams, CPA (4)  
Hattie Angel, CPA, Kernersville (33)  
Aon Consulting, Winston-Salem  
William A. Grubbs, Jr., CPA (2)  
Architektur, PA, Raleigh  
Gina Mason, CPA (3)  
Claude M. Bogues, CPA, Durham (20)  
Carrington, Lee, Kinlaw & Hill,  
L.L.P., Raleigh  
Greg Kinlaw, CPA (4)  
Karen C. Caudill, CPA, Kernersville (5)  
David Chafin, CPA, Greensboro (3)  
College Foundation, Inc., Raleigh  
Doug Vass, CPA (9)  
Craven, Shelton & Gann, P.A.,  
Greensboro  
Ann Craven, CPA (34)  
Crisp Hughes Evans LLP, Durham  
Louise Ann Hewitt, CPA (14)  
The Daniel Professional Group, Inc.,  
Winston-Salem  
Cathy Ralston, CPA (16)  
John R. Davis, Greensboro (29)  
Stephen D. Embler, CPA, Winston-Salem (8)  
Tammy H. Forsythe, CPA, Raleigh (9)

General Parts, Inc., Raleigh  
Anthony Bridges, CPA (5)  
John Goodwin, CPA, Cary (3)  
Guilford College, Greensboro  
William A. Grubbs, CPA (33)  
Guilford County Tax Department,  
Greensboro  
Carlotta Lytton, CPA (4)  
Carol Hatchett, CPA, Raleigh (8)  
Diane Hucke, CPA, Raleigh (6)  
Roger Jennings, CPA, Kernersville (25)  
Randy Lindley, CPA, Raleigh (26)  
Lucent Technologies, Greensboro  
Peggy Mock, CPA, High Point (16)  
Todd McCracken, CPA, Raleigh (5)  
David McLemore, CPA, Clinton (42)  
NC A&T University, Greensboro  
Phillip D. McBrayer, CPA (27)  
NC Dept. of ENR, Raleigh  
Rex A. Whaley, CPA (30)  
NC Dept. of Insurance, Raleigh  
James Riddick, CPA (5)  
Gwendolyn Tann, CPA (4)  
NC Dept. of Public Instruction,  
Raleigh  
Frankie Carrigan, CPA (3)  
NC Dept. of Transportation, Raleigh  
Wanda Oakley, CPA (31)  
NC Mutual Life Insurance Co.,  
Durham  
Rosena Grott, CPA (18)

NC Office of State Auditor, Greensboro  
Lynne Forrest, CPA (25)  
NC Office of State Auditor, Raleigh  
Minh Duc Do, CPA (3)  
NC Office of State Budget, Planning,  
& Management, Raleigh  
Julie Mitchel, CPA (19)  
NC Office of State Controller,  
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Roger Farmer, CPA (15)  
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Harriette Griffin, CPA (39)  
William R. Noble, CPA, Winston-Salem (5)  
Jack H. Perkins, CPA, Raleigh (25)  
The Plow & Hearth, Inc. Madison,  
VA  
Tedman Myers, CPA, (4)  
Steward Ingram Associates, PLLC,  
Raleigh  
Elizabeth Camp, CPA (9)  
Victoria I. Ukwu, CPA, Raleigh (12)  
Gerald D. Walston, CPA, Raleigh (16)  
Western Carolina University,  
Cullowhee  
John A. Beegle, CPA (54)

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## Address Change? Let Us Know!

Certificate Holder \_\_\_\_\_  
Last name Jr./III First Middle  
Certificate No. \_\_\_\_\_ Send Mail to \_\_\_\_ Home \_\_\_\_ Business  
New Home Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
CPA Firm/Business Name \_\_\_\_\_  
New Bus. Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Telephone: Bus. ( ) \_\_\_\_\_ Home ( ) \_\_\_\_\_  
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